Amendments to the Claims:

The following listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-13 (Cancelled)

14. (New) Method for delineating a conducting element disposed on an insulating layer, comprising deposition of a conducting layer on the front face of the insulating layer disposed on a substrate, formation of a mask on at least one area of the conducting layer designed to form the conducting element, so as to delineate in the conducting layer at least one complementary area not covered by the mask, the complementary areas of the conducting layer being rendered insulating by oxidation, method comprising formation, in said complementary areas of the conducting layer, of a volatile oxide from the material of the conducting layer and the oxygen arising from oxidation, the conducting layer evaporating at least partly.

15. (New) Method according to claim 14, wherein oxidation is performed before the mask is removed.

16. (New) Method according to claim 14, wherein oxidation is performed after the mask has been removed.

17. (New) Method according to claim 14, wherein formation of the volatile oxide and evaporation of the conducting layer take place during oxidation.

18. (New) Method according to claim 14, wherein the volatile oxide is formed, after oxidation, by stabilizing and evaporating annealing.

19. (New) Method according to claim 14, wherein oxidation of the complementary areas of the conducting layer comprises oxygen implantation.

20. (New) Method according to claim 14, wherein oxidation of the complementary areas of the conducting layer comprises thermal oxidation.

21. (New) Method according to claim 14, wherein the complementary areas rendered insulating have a thickness at least equal to one atomic layer.

22. (New) Method according to claim 14 wherein deposition of the conducting layer comprises a first step of deposition of a first conducting layer and a second step of deposition of a second conducting layer on the front face of the first conducting layer.

23. (New) Method according to claim 22, comprising etching of the second conducting layer after formation of the mask and before oxidation.

24. (New) Method according to claim 22, wherein the material of the first conducting layer is taken from the group comprising tungsten, molybdenum, nickel and cobalt, and the material of the second conducting layer is polycrystalline silicon.

25. (New) Device comprising a conducting element disposed on an insulating layer, device obtained by the method according to claim 22, the area of the second conducting layer, designed to form the conducting element, being salient at the periphery of the area of the first conducting layer.

26. (New) Transistor comprising a gate electrode, wherein the gate electrode is achieved by the method according to claim 14.